AMENDMENTS TO THE SPECIFICATION

Please amend the paragraph at page 10, lines 4-9 of the present specification as follows:

As shown in Table 1, the ceramidase of the present invention shows substrate specificities of: (1) hydrolyzing various N-acylsphingosines; (2) not acting on galactosylceramide, sulfatide, Galb1-3GalNAcb1-4(NeuAca2-3)Galb1-4G1cb1-1'Cer (GM1a) GM1a, or sphingomyelin; (3) acting favorably on a ceramide containing sphingenin (d18:1) than a ceramide containing sphinganine (d18:0); (4) being less likely to act a ceramide containing phytosphingosine (t18:0); and the like.